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Committee of Experts on International Cooperation in Tax Matters
Sixth session
Geneva, 18-22 October 2010

Provisional agenda

1. Opening of the meeting by the Chair of the Committee.
2. Adoption of the agenda (E/C.18/2010/1) and organization of work (E/C.18/2010/2).
3. Discussion of substantive issues related to international cooperation in tax matters:
   (a) United Nations Model Tax Convention update (E/C.18/2010/CRP.1);
   (b) Dispute resolution (E/C.18/2010/CRP.2);
   (c) Issues related to attribution of profits under article 7 of the United Nations Model Convention (E/C.18/2010/CRP.3);
   (d) Transfer pricing: practical manual for developing countries (E/C.18/2010/CRP.4);
   (e) Article 13: capital gains (E/C.18/2010/3);
   (f) Taxation of development projects (E/C.18/2010/CRP.5);
   (g) Exchange of information (E/C.18/2010/CRP.6);
   (h) Tax treatment of services (E/C.18/2010/CRP.7);
   (i) Article 14 of the United Nations Model Convention (E/C.18/2010/4 and E/C.18/2010/CRP.8);
   (j) Definition of permanent establishment: proposed revised article 5 commentary (E/C.18/2010/5 and E/C.18/2010/6);
   (k) Concept of beneficial ownership (E/C.18/2010/CRP.9);
   (l) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2010/CRP.10);
   (m) Capacity-building (E/C.18/2010/CRP.11);

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(n) Tax cooperation and its relevance to major environmental issues, particularly climate change (E/C.18/2010/CRP.12);

(o) Tax competition in corporate tax: use of tax incentives in attracting foreign direct investment (E/C.18/2010/CRP.13).

4. Dates and agenda for the seventh session of the Committee.

5. Adoption of the report of the Committee on its sixth session.

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